

State of California
BOARD OF EQUALIZATION

ENERGY RESOURCES SURCHARGE REGULATIONS

Regulation 2316. SPECIFIC APPLICATIONS.

Reference: Section 40041, Revenue and Taxation Code.

The surcharge does not apply to the consumption of electrical energy by the following persons:

- (1) The United States, its unincorporated agencies and instrumentalities;
- (2) Any incorporated agency or instrumentality of the United States wholly owned by either the United States, or by a corporation wholly owned by the United States;
- (3) The American National Red Cross, its chapters and branches;
- (4) Insurance companies, including title insurance companies, subject to taxation under California Constitution, Article XIII, Section 28;
- (5) Banks, including national banking associations, located within the limits of this state. The exemption for state banks and national banking associations has been repealed beginning with the bank's income year for Bank and Corporation Tax purposes commencing on or after January 1, 1981. The surcharge shall be collected by the electric utility from each state bank and each national banking association beginning with the first regular billing period applicable to that bank which commences on or after the date the bank becomes subject to the surcharge.
- (6) Enrolled Indians purchasing and consuming electrical energy on Indian reservations;
- (7) Career consular officers and employees of certain foreign governments who are exempt from tax by treaties and other diplomatic agreements with the United States;
- (8) Federal credit unions organized in accordance with the provisions of the Federal Credit Union Act.

History: Adopted December 18, 1974, effective January 26, 1975.

Amended January 9, 1980, effective February 29, 1980. In (5), changed semicolon to period after "this state," and added the remainder of the paragraph.